

**BOARD OF SELECTMEN
TOWN OF PEMBROKE, NH
April 5, 2023 at 6:30 PM**

Present: Selectman Karen Yeaton, Selectman Richard Bean, Selectman Peter Gagyi, Selectman Rick Frederickson

Staff: Town Administrator David Jodoin

Excused: Selectman Sandy Goulet

I. Call to Order:

Chairman Yeaton called the meeting to order at 6:30pm.

II. Citizen Comment

Steven Keith, 474 North Pembroke Road, has had his mailbox smashed for the 6th time since October. They are beginning to think this is a vendetta since his mailbox appears to be singled out and they own a lot of vintage military vehicles. Their camera cannot get close enough to catch a license plate. They have been in touch with the Police Department, and they are investigating it. Across the street is a telephone pole and he would like to request a streetlight. The mailbox cannot be moved because of a large swale on one side of the driveway and a right of way on the other. A new culvert was put in two years creating a very deep swale that narrowed their driveway significantly. Steven is requesting part of the swale be filled in so he could move the mailbox post and put it on chains so when they hit it, it moved. Selectman Yeaton stated they would talk with the Police Department to discuss options, look into the pole issue but the Town does not own the pole so they will need to contact Eversource, and they will have Public Works go and look at the swale.

III. Scheduled Meetings

Tammy Webb – 2021 Audit Presentation

Tammy Webb, Auditor with Vachon Clukay & Company PC, discussed the 2021 Town Audit. The Town received an unmodified opinion. They also assessed risk for potential fraud areas. Annually, they will update their understanding of the Town's controls over major financial cycles. They will take 1 transaction and follow it all the way through to see if controls are being followed. On a rotating basis, they test the controls on transactions throughout the year. This year, they chose the water and sewer billing. They also reviewed journal entries as posted to the general ledger. They review all credit card purchases as this is a high-risk area. They didn't see anything in any of these areas that was a concern. When looking at the general fund, total revenues exceeded budgeted estimates by 3.3%. This means the Town is not raising

taxes unnecessarily. Total expenditure was less than the budgeted amount by 5.1%. The budgetary fund balance, which is the amount available to manage the tax rate, was about \$7.3million. This is a very healthy financial position. In August 2021, the Town updated the fund balance policy to state the maximum fund balance to be retained is 25% of the general funds gross appropriations including school and county taxes and the minimum is 10%. So based on the 2021 budget, the maximum is \$6.11million. At the March 2022 Town Meeting, \$650,000 was appropriated of the fund balance to offset capital reserve appropriations and another \$74,000 was approved to be used for the town clock repairs. In the fall of 2022, \$500,000 was used to offset the tax rate. This is all a very appropriate uses for these funds. Most municipalities received ARPA funds in 2021/2022. In total, the town was awarded \$754,000. First half was received in 2021 and another half in 2022. A separate grant fund was established to track expenditures directly related to these funds. Once the threshold of \$750,000 of federal funds is spent in one year, it triggers a federal single audit. It does not look like it will be needed but if it does, it costs more since it is an additional audit. The 2022 audit is scheduled to begin in June. GASB 87 became effective for December 31, 2022 so any lease obligation greater than 12 months will need to be evaluated to see if it is material. The only other note was uncollected property tax receivables estimate was recorded a little high and ended up reduced by a little over \$100,000. There was a slight delay in getting information from the Trustee of Trust Funds which caused a delay in the audit.

Tammy thanked the Town and staff and stated that the records are in excellent shape.

Peter asked about delays due to COVID and Tammy commented that while COVID was a problem and it delayed audits they were still able to complete them all remotely.

Pembroke Energy Committee – Electric Supply Options

Tabled to next meeting.

Selectman Frederickson made a motion to recess at 7:18. Selectman Gagyi seconded the motion. Motion passed 4-0.

Chairman Yeaton called the meeting to order at 7:48pm.

Selectman Gagyi moved to approve the negotiation settlement with Consolidated Communications for the tax years 2020 and 2021 as presented. Selectman Frederickson seconded the motion. Motion passed 4-0.

Selectman Bean made a motion to approve the Settlement Agreement between the Town of Pembroke and Pembroke AG Holdings for the years 2020, 2021, 2022, and 2023 as presented. Selectman Gagyi seconded the motion. Motion passed 4-0.

IV. Old Business

Tax Deeds

Deed date is May 4th. Tax liens for delinquent 2022 taxes have been processed and will be at the registrar of deeds tomorrow.

V. New Business

Discussion on Future Meeting to discuss Class VI Building Permits

The Board will wait to see Selectman Goulet's availability before setting a final date.

Manifest/Abatements

Selectman Gagyi made a motion to accept the manifests and abatements as presented. Selectman Frederickson seconded the motion. Motion passed 4-0.

Minutes 3/22/23

Selectman Gagyi made a motion to approve the minutes of March 22, 2023 as presented. Selectman Bean seconded the motion. Motion passed 4-0.

VI. Town Administrator Report

Meet Me in Suncook is looking to possibly do a fundraiser for some additional work on the clock.

The Town's Comcast franchise license agreement expires in March 2024. David will ask the Comcast rep to come to a meeting to discuss the agreements and how they are structured.

Large Gathering permit request was submitted from the Southern New Hampshire Snow Slickers for their car show on September 16th with a rain date of the 23rd from 7am to 4pm. All Departments Heads have signed off on it.

Selectman Frederickson made a motion to approve the large gathering permit for the Southern New Hampshire Snow Slickers. Selectman Gagyi seconded the motion. Motion passed 4-0.

Selectman Yeaton made a motion to appoint the following individuals to town committees; Rosemarie Michaud to the Capital Improvement Program Committee, Daniel Chase to the Cemetery Commission, Fleda Young to the Cemetery Commission, Ammy Heiser to the Conservation Commission, Ayn Whytemare to the Conservation Commission, Brian Mrazik to the Conservation Commission, Pentti Aalto to the Energy Committee, Richard Wengenroth to the Energy Committee, Brian Seaworth to the Planning Board, Clint Hanson Jr. to the Planning Board, Rose

Galligan to the Recreation Commission, Tom Gallo to the Roads Committee, Dana Carlucci to the Zoning Board of Adjustment, Robert Bourque to the Zoning Board of Adjustment. Selectman Frederickson seconded the motion. Motion passed 4-0.

VII. Committee Reports

Selectman Yeaton – None

Selectman Fredrickson – Planning Board reviewed a conceptual subdivision at 336 Pembroke Hill Road. The plan is to add three homes for family members. There is another hanger being built at the Concord Airport. The Town is an abutter to the property so this was a notification. Bob Bourque discussed the fact that there are no rules against tiny houses on an established lot and it is something to be discussed for future development. David discussed Maple Grove Campground which can be a logistical issue with taxes. The City of Concord has reservations regarding the new casino on Rt. 106.

Energy Committee discussed the presentation they were supposed to make to the Selectman tonight but was tabled to the next meeting.

Selectman Bean – None

Selectman Gagy – None

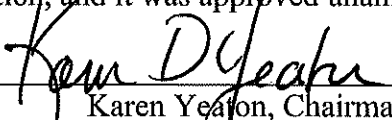
Selectman Goulet – None

VIII. Other/Citizen Comment

None

IX. Adjourn

Selectman Frederickson made a motion to adjourn at 8:23 PM. Selectman Gagy seconded the motion, and it was approved unanimously.



Karen Yeaton, Chairman

For more detailed information, the meetings are now taped and can be seen on www.townhallstreams.com click on Pembroke NH and look for the day of the meeting under the month.